G. R. S. IX-5]

Previous references

Reserve

1920-21

(Misc)

File No 56-20

Serial Nos 20, 45; 76, 89, 112, 113 & 114

Later references

Ml 55-21 B 862 & 14

Ml 55-21 B 1064 & 145

GENERAL AND REVENUE SECRETARIAT

Serial Nos 20, 45; 76, 89, 112, 113 & 114

Part B for Jan 1922

SUBJECT

Rules and bye laws of Lucknow Municipality

(SC 114) To the Deputy Commr Kaiser Bl.

L 3832 of 4-1-22

Approves of the draft bye-laws framed by the Chairman Municipal Committee for the assessment of taxes on professions, trades &c

Hussain Rahimoo

WD 1188—3PB—16,525—7-7-21

G R S 11] 192a

GENERAL AND REVENUE SECRETARIAT

(Mk)

NOTES

Mk File No 57-20

FILE HEADING

Rules and bye-laws under the Mk. Regn.

From

By comy Kanara DC

No. 492 Dated 30-10-20 Received 8-11-20

Diary No 3698	Enclos	Spare Copies	Serial No 26

BRIEF ABSTRACT OF LETTER

Submits draft ~~bye-laws~~ Rules framed by the Chikmagalur Mk Cee for the levy of tax on professions, trades and callings

NOTES AND ORDERS

The rules are identical with those of the Mysore city. The file relating to the rules of the Mysore city has been called for orders with certain suggestions for revision of the rules. Orders on that file may be awaited

NOTES—First Sheet

DS 10/11/20

Mk

10/11

DR 17/11

(2

G R S III-21

General and Revenue Secretariat | Mil File No. 56 of 1924

Serial No

1. Draft put up on the same lines as in the case of the appeal

Vide remarks above (on a similar file) 19/1/21

4. The file relating to the Gyalpur Municipality is put up along with this for refer

In pursuance of the order on the last page, points that were observed in the case of Ajmer are observed in the case of Abbottabad also. Re-submit for approval or otherwise.

(Rev Secy)

19/1/21

Appd

26/1/21

To the Offg Comm'r Kadun Dn

No. R 842 dated 29-1-21

, marks certain suggestions and request that revised rules may be submitted in duplicate

From the same Officer

No 492 of 1920-21 dated the 29th April 21

Submits revised rules in the

NOTE—Continued.

G R S III-21

General and Revenue Secretariat

8102 3698 (3

Rl File No. 56 of 1920

Serial No

light of the remarks made in Sl no 45
(Only rules under 66(2) have been framed & submitted Draft GO approving the rules and calling for the necessary bye laws ~~under~~ under sec 48(v) to put up for appl or other orders
Rl 3/5/21 11 The rules for the levy of tax by itself without the bye laws for the enforcement of supply of information is useless Both may be approved together may the latter be called for.
Rl 5/ Yes 5/5
13 Rules with draft calling for the by laws
Rl 6/5/21 Rl Yes 14/5
89 To the Deputy Commr Kadur
No R 13102 dated the 21st May 1921
Regarding him to expedite submission of the necessary by laws under sec 48 (v) for the enforcement of supply of information regarding liability to the tax on professions, trades &c

Form—Contn sheet

3 R S III-21

General and Revenue Secretariat | File No. | of 19

Serial No

Letter No CC 4912 D. 38/1921 from the Collector Kozhikode forwarding a copy of the draft bye-laws framed by the Kozhikode Municipality for sanction as called for

Draft proceedings

Secy — 15/9/21 Bye-laws of the undermentioned Municipalities submitted for approval as shown below.

Chairman 16/9/21 16 There were similar proposals from some other Councils Kg those CC have any been finally approved from Minutes

16/9

Ans 16/9

Ans 17 No proposals have been finally approved

Secy 23/9/21 23/9/21 17, Re-submit after they are finally approved

Secy 11/9/21

1921 925-20 Sanctioning the bye-laws for the Municipality of Ponnani town in the Malabar District is put up as directed

Chairman 23/9/21

Note—Contd. sheet.

R S III-21

General and Revenue Secretariat | File No. 56 of 19 20

Serial No

The draft bye-laws have been compared with the sanctioned bye-laws of the Municipality and the alterations and therein made have been carried in the red ink in the draft so as to make it conform to the sanctioned bye-laws of the Municipality.

There will be no material alteration in the draft bye-laws, if the proposed additions are made.

There is already a draft approving of these bye-laws placed in the file for favour of approval or other orders.

Secy 8/11/21

Secy 11/11/21

Issue
Secy 14/11/21

Note—Contn. sheet

General and Revenue Secretariat | Rev File No 56 of 1920.

Serial No	
112	To, The Deputy Commissioner, Madura Lr. No. C 3028-9 / dt 23 11 1921 Approval of the rules and Bye-laws framed by the Chickmagalur Municipal Council re the assessment of a tax on professions, trades etc;
113	Letter No. Cr 492/20-1 dt 21 from the Dy Commr, Madura Requests approval to the draft rules framed by the Chikmagalur Municipal Council under Section 46(3)(c) of the Local Regn for the levy of taxes on professions, trades &c. The proposed rules are in accordance with the model rules sanctioned for the purpose. Draft approving of the rules is therefore submitted for approval sd 12.12.21 RM 14/12 (3rd member) - dcg 13/12/21 3361 13 12 21 appd Ltn 15/12 sd 15/12 Issue dcg 15/12/21

NOTE—Contn sheet

C R S III-2]

General and Revenue Secretariat

ML File No 56 of 1920

Serial No	
114	To, The Deputy Commissioner Kaptai Dept No L 3832/ dt 4/122 Approves of the Draft Bye laws framed by the Chittagong municipal Council for the assessment of tax on profession, trade etc.

NOTE—Contn. sheet.

Letter No.492 dated 30th October 1920 from the Deputy Commissioner Kadur District to the Secretary to the Government of His Highness the Maharaja of Mysore Revenue Department.

****

D N° 3698
8-11-20
Rl 56-20-20.

In submitting herewith the marginally noted rules and bye-laws framed by the Municipal Council of Chikmagalur I have the honour to request that Government may be pleased to accord sanction thereto The President of the municipal council states that they were published in the town and no objections were received ~~A copy of his letter is herein enclosed.~~

1 Rules for theassessment of a tax on professions, trades and callings &c.

2 Bye-laws for regulating the numbering and registering of carts, carriages &c

Rl 56-20-16

****

Read 8/11/20

The original is said to have been submitted separately in connection with the D Subject Hence only a copy is kept in this file

S
19.1.21

G R. S VI—G/32]

SUBJECT

Diary No. of letter replied to

General and Revenue Secretariat
( )
, the 191

Date of issue 29.1.21

Signed by Dy S Srinivasa Iyengar

Section ML
File No. 56—20
Serial No 45

No R-84920, 29.1.21

To The Dy Commr Kolar

Sir,

With ref to your letter no 492 dated 30th Oct 1920 submitting for sanction the draft rules framed by the Chickmagalur Municipal Council for the levy of taxes on professions, trades, callings etc. under sec 46(i) of the Mysore Municipal Regulation I am directed to state as follows:—

(1) Rule 3 is superfluous and may be omitted

over

GHW 20/1

(2) Rules 7, 8, 10 and 11 should not form part of byelaws under sec. 48(j) of the Regulation as their object is to enforce supply of such regarding liability to the tax and they may be excepted or omitted from the rules now framed under sec 46

(3) Rule 12, which is not out in an appropriate place, may be removed & inserted in place of rule 3.

(4) Rule 14 is ultra vires as the regulation does not authorise the levy of fines for infringement of rules under sec 46. —

(5) The rules may be revised in the light of the above remarks and submitted, in duplicate, in necessary byelaws being framed in respect of provisions necessary to enforce the above to enforce the supply of information re. liability to assessment. —

List of enclosures.

Copied by

Examined by

Thanking you

Yours etc

19.12.24 for Secy

19/12/24

Office of the Deputy Commissione
Kadur District

Chikmagalur Dated 29th April 1921.

From

K. AYLAR RAO, Esq., B.A., B L.,
DEPUTY COMMISSIONER,
KADUR DISTRICT

D N- 8160
30-4-21

To

B. RAMASWAMAIYA, Esq., B A., B L.,
SECRETARY TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE,
Revenue DEPARTMENT,
BANGALORE

Rul 56-20-76

SIR,

With reference to the correspondence ending with your letter No R.5492/ 21 56-20-45 dated the 29th January 1921, returning, for revision and resubmission, the draft r les framed by the unicipal Council of Chikmagalur for the levy of taxes on professions, trades, callings &c , under section 46(i) of the Municipal Regulation, I have the honour to resubmit herewith, copy of the said rules, in duplicate, duly revised in the light of the observations and suggestions contained in your letter under reference and to request that the approval of Government may be obtained thereto

I have the honour to be,

Sir,

Your most obedient servant,

Treasury Assistant Commissioner
For Deputy Commissioner,
Kadur District
(Absent from station)

D.S.R

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From

The Deputy Commissioner,
Kadur District.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department,
BANGALORE

Dated 29th April 1921 REV &C.
Despatched Rev Sect
Received 30 APR 1921
General No C 492 of 1920-21
No
Enclosure No Nil

SUBJECT

Resubmits copy of the land rules in duplicate duly revised in the light of the observations and suggestions contained in his letter both a request that the approval of government may be obtained thereto.

G R S VI—G/32]

SUBJECT Rules regarding the publication of the Chairmanship Election

Diary No of letter replied to 8105

Section Jud

File No. 5[illegible]

Serial No 89

General and Revenue Secretariat

( )

No. Jud 3/102

, the 191

To The Deputy Commissioner

Kozhikode

Date of issue 26-5-24

Signed by [illegible]

Sir,

With reference to your letter No. C2 2 of 1924-25 dated the 29th April 1924 submitting the revised draft rules for the levy of tax on professions, trades etc. under section 96(c) of the Madras Local Boards Act, I am directed to point out that necessary by-laws under the

over

List of enclosures.

Copied by

Examined by

G R \ VI–71]

SUBJECT Rules & Bylaws for the levy of a tax on professions, trades etc in the Chikmagalur Municipality—

Diary No of letter replied to 829.

Section d. S 9
File No Mnl 56-2a
Serial No 112

General and Revenue Secretariat

( )

, the 191

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 23. 11 1921

Signed by

Read— Correspondence ending with letter no DC 492 Q 20-21 d. 5. 8 21 from the Deputy Comr Kadur — submitting for approval the Bylaws framed by the Chikmagalur Municipal council under Sec 48-(j) of the Mysore Mnl. Act VII of 1906 re the assessment of a tax on professions, trades

May this be

i Printed ?

treated as a standing orde

published in the Gazette, English Part ?

translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Order Thereon—No. 3.2.21

Approved Necessary be got printed & 2 copies thereof sent to Govt for record

Recd 6/12/21

To The Deputy Comr Kadur
The Camp letter

List of enclosures:

Copied by

Examined by

WD 1742—GPB 80.000—17-3 19[illegible]

15

Chikmagalur Municipality.

Bye-laws framed under section 48 (j) of the Mysore Municipal Regulation for enforcing the supply of such information the Municipality as may be necessary to ascertain their respective liabilities to the tax imposed therein as to liability to tax on professions, arts, trades and callings and on offices and appointments and sanctioned by Govt in Rev order No. 5

1. On the requisition of the Municipal Council or of such person or persons as may be authorised by them from time to time in this behalf (i) every person exercising any profession, art, trade or calling or holding any office or appointment shall within 30 days after receipt of bound to furnish a statement under his signature in wiriting in the form appended to these bye-laws showing his income or profits for the required year or years.

(ii) Every owner or occupier of any building or land within the town Municipal limits shall furnish within 30 days of the receipt of requisition a list, in writing containing the names of all persons occupying such building or land and specyfing the profession, art, trade or calling, office or appointment of every such person

2. Any employer or the head or secretary of any public or private office or of a firm or company, shall furnish within the 15th of every year :-

(a) A list in wiriting of the names of all persons in his employ, or in the employ of such office, firm or company, with a statement of the salary or income of each of the same.

(b) The above particulars in regard to any incorporated company of which such employer, head, or secretary, as the case may be, is the agent.

3. Notwithstanding anything in these bye-laws, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the town Municipal limits

who has not been required to furnish a return under bye-law 1 shall within thirty days of so commencing give information of the fact to the President, Town Municipal Council.

4. Every person liable to the tax, who shall change or alter his firm or the nature of his profession, art, trade or calling or office or appointment or his place of business, shall, within thirty days of such change, give information thereof to the President.

5. The tax shall be payable half yearly in each year in advance in July and January and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation.

6. Failure to furnish the information as required in the bye-laws or furnishing the information which is not true shall be punishable with fine which may extend to Rs.50.

Form of Return.

Chikmagalur Municipality.

The return to be furnished by..... under bye-law framed by the Chikmagalur Municipal Council under section 46 (1) of the Mysore Municipal Regulation as to his liability to tax on professions, arts, trades and callings and on offices and appointments for the year.

Name and address of the party.	Nature of profession, trade, or calling followed or office or appointment held.	Monthly income. Included in the last return.	Monthly income. During the Current year.	Remarks.

CKV 3

Secretary to

who has not been required to furnish a return under bye-law 1 shall within thirty days of so commencing give information of the fact to the President, Town Municipal Council.

4. Every person liable to the tax, who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of business, shall, within thirty days of such change, give information thereof to the President.

5. The tax shall be payable half yearly in each year in advance in July and January and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation.

6. Failure to furnish the information as required in the bye-laws or furnishing the information which is not true shall be punishable with fine which may extend to Rs.50.

Form of Return.

Chikmagalur Municipality.

The return to be furnished by..... under Bye-law framed by the Chikmagalur Municipal Council under section 46 (j) of the Mysore Municipal Regulation as to his liability to tax on professions, arts, trades and callings and on offices and appointments for the year.

Name and address of the party.	Nature of profession, trade, or calling followed or office or appointment held.	Monthly income. Included in the last return.	Monthly income. During the Current year.	Remarks.

DCSubbarayappa

GKV 8

Secretary to Govt Rev Deptt

Chirawolur Municipality.

Bye-laws framed under section 49 (j) of the Ajmere Municipal Regulation for enforcing the supply of such information the Municipality as may be necessary to ascertain their respective liabilities to the tax imposed therein as to liability to tax on professions, arts, trades and callings and on offices and appointments and punishing defaulters.

1. On the requisition of the Municipal Council or of such person or persons as may be authorized by them from time to time in this behalf (i) every person exercising any profession, art, trade or calling or holding any office or appointment within 30 days after receipt of bound to furnish a statement under his signature in writing in the form annexed to these bye-laws showing his income or profits for the required year or years.

(ii) Every owner or occupier of any building or land within the town Municipal limits shall be furnish within 30 days of the receipt of requisition a list, in writing containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person.

2. Any employer or the head or secretary of any public or private office or of a firm or company, shall furnish within the 15th of every year :-

(a) A list in writing of the names of all persons in his employ, or in the employ of such office, firm or company, with a statement of the salary or income of each of the same.

(b) The above particulars in regard to any incorporated company of which such employer, head, or secretary, as the case may be, is the agent.

3. Notwithstanding anything in these bye-laws, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the town Municipal limits.

CHIKMAGALUR MUNICIPALITY

Bye-laws framed under section 48(j) of the Mysore Municipal Regulation for enforcing the supply of such information by inhabitants of the Municipality as may be necessary to ascertain their respective liabilities to the tax imposed therein as to liability to tax on professions, arts, trades, and callings and on Offices and Appointments.

1. On the requisition of the Municipal Council or of such person or persons as may be authorised by them from time to time in this behalf, every person exercising any profession, art, trade or calling or holding office or appointment within ~~such reasonable period~~ as shall be bound to furnish a statement under his signature in writing, in the form appended to these bye-laws showing his income or profits for the required year or years.

~~The Municipal Council or such person or persons authorised by them in this behalf, may in like manner require,~~ (i) the owner or occupier of any building or land within the town municipal limits to furnish within a specified time a list, in writing containing the names of all persons occupying such building or land and specyfing the profession, art, trade or calling, office or appointment of every such person. (ii) any employer or the head or secretary of any public or private office or of a firm or company, shall furnish within the 15th day of January each year

(a) to furnish within a specified time, a list in writing of the names of all persons in his employ, or in the employ of such office, firm or company, with a statement of the salary or income of each of the same,

(b) to furnish the above particulars in regard to any incorporated company of which such employer, head, or secretary, as the case may be, is the agent.

3. Notwithstanding anything in these bye-laws, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the town municipal limits, who has not been required to furnish a return under bye-law 1 shall within thirty days of so commencing give information of the fact to the President, Town Municipal Council.

4. Every person liable to the tax, who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of business, shall, within thirty days of such change, give intimation thereof to the President.

5. The tax shall be payable half yearly in each year in advance in July and January in every case and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation.

6. Failure to furnish the information as required in the bye-laws or furnishing the information which is not true shall be punishable with fine which may extend to Rs.50/-

under Bye-laws framed by the Chikmagalur Town Municipal Council under Section 48(j) of the Mysore Municipal Regulation

FORM OF RETURN

CHIKMAGALUR MUNICIPALITY.

The return to be furnished by ..... as to his liability to profession tax for the year.

ion, or ng lowed or ice or	which profe on etc is followed.	Monthly income e l return	ng curren year	Remarks.

V. Ramdev Rao

PRESIDENT, MUNICIPAL COUNCIL
CHIKMAGALUR

on professions, arts, trades and callings and on Offices and Appointments.

Chikmagalur Municipality

Bye laws framed under Section 68 (3) of the Mysore Municipal Regulation for enforcing the supply of such information by inhabitants of the municipality as may be necessary to ascertain their respective liabilities to the tax imposed therein

Any inhabitant of the municipality objecting to the proposed bye-laws may, within one month from the date of this notice, send his objections in writing to the President Town Municipal Council Chikmagalur

- o -

1 On the requisition of the municipal Council or of such person or persons as may be authorised by them from time to time in this behalf, every person exercising any profession or trade or calling or holding any office or appointment shall within such reasonable period as shall be specified in the requisition be bound to furnish a statement under his signature in writing, in the form appended to these bye laws showing his income or profits for the required year or years

2 The municipal Council or such person or persons authorised by them in this behalf

may in like manner require

(1) The owner or occupier of any building or in them the town municipal limits to furnish within a Specified time a list in Writing containing the names of all persons occupying such building or land. Specifying the profession art trade or calling office or appointment of every such person

(2) any employer or the head or Secretary of any public or private office or of a firm or Company

(a) to furnish within a Specified time a list in Writing of the names of all persons in his employ or in the employ of such office firm or Company, with a Statement of the Salary or income of each of the same

(b) to furnish the above particulars in regard to any incorporated Company of which such employer head or Secretary, as the case may be, is the agent

3 Notwithstanding any laws every person commencing to exercise any profession art trade or calling or to hold any office or appointment in the town municipal Council limits who has not been required to furnish

return under bye-law I shall within thirty days of so commencing give information of the fact to the President Town municipal Council

4 every person liable to the tax who shall change either designation of his firm or the nature of his profession, trade or calling or office or appointment or his place of business shall, within thirty days of such change give intimation thereof to the President

5 The tax shall be payable half yearly in each year in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation

6 Failure to furnish the information as required in the bye laws or furnishing the information which is not true shall be punishable with fine which may extend to Rs 50/-

Form of Return

Thumagalur Municipality

The Return furnished by
as to his liability to profession tax for the year

1	2		4		5
Name and address of the party	Nature of profession, trade, or calling followed or office or appointment held	Date from which profession etc is followed	Monthly income included in the last return	During the current year	Remarks

Chairman

Chikmagalur

1st May 1921

Vice-President

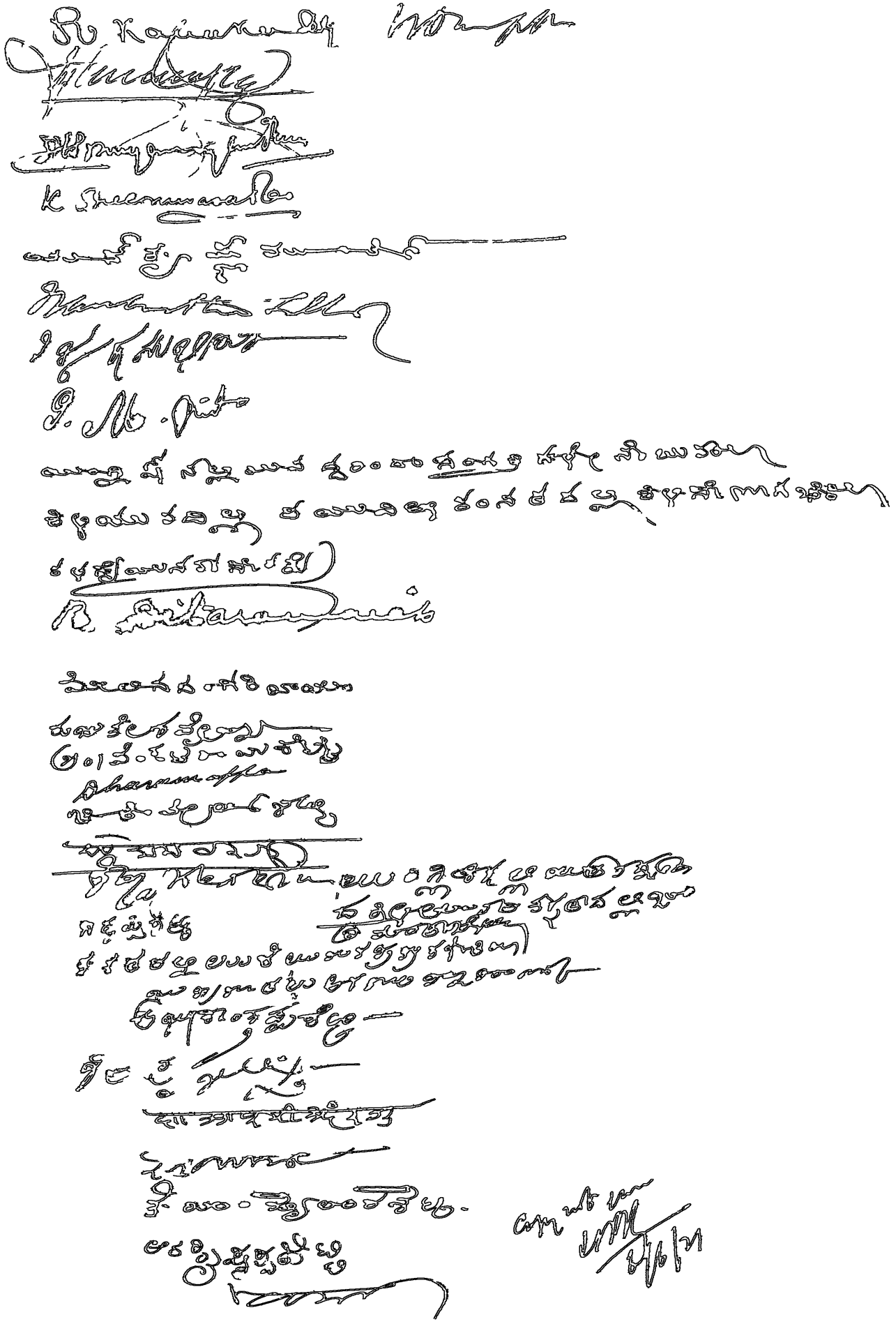
Municipal Council

Chikmagalur

Rev. Despois

C Madhavrao

C Ramayya



564

4431/4521

Rev-Dispo

4431

Rev

582/

Chudmangalam
8th May 1921

Pres. Dist. Rec. Council
Chudmangalam

[illegible]

[illegible]

[illegible]

CHIKMAGALUR MUNICIPALITY

Bye laws framed under section 48 (j) of the Mysore Municipal Regulation for enforcing the supply of such information the Municipality as may be necessary to ascertain their respective liabilities to the tax imposed therein as to liability to tax on profession, arts, trades and callings and on offices and appointments and sanctioned by Government in their No L. 3028-9 dated 23rd November 1921

1 On the requisition of the Municipal Council or of such person or persons as may be authorised by them from time to time in this behalf (i) every person exercising any profession art, trade or calling or holding any office or appointment shall with in 30 days after receipt of requisition bound to furnish a statement under his signature in writing in the form appeneed to these bye-laws showing his income or profits for the required year or years

(ii) Every owner or occupier of any building or land within the town Municipal limits shall furnish within 30 days of the receipt of requisition a list, in writing containing the names of all persons occupying such building or land and specyfing the profession, art, trade or calling, office or appointment of every such porson

2 any employer or the head or secretary of any public or private office or of a firm or company, shall, furnish within the 15th, of every year -

(a) A list in writing of the names of all persons in his employ or in the employ of such office, firm or company with a statement of the salary or income of each of the same

(b) The above particulars in regard to any incorporated company of which such employer, head, or secretary, as the case may be is the agent

3 Notwithstanding anything in these bye-laws, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the town Municipal limits, who has not been rquired to furnish a return under bye-law I shall within 30 days of so commencing give information of the fact to the presidant, Town Municipal Council

4 Every person liable to the tax, who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of business, shall, within thirty days of such change give information thereof to the President

5 The tax shall be payable half yearly in each year in advance in July and January and shall be collected in accordance with the procedure laid down in chapter VII of the Municipal Regulation

6 Failure to furnish the information as repuired in the bye-laws or furnishing the information which is not true shall be punishable with fine which may extend to Rs 50/-

Form of return

CHIKMAGALUR MUNICIPALITY

The return to be furnished by
under bye law framed by the Chikmagalur Municipal Council under section 48 (j) of the Mysore Municipal Regulation as to his liability to tax on profession, arts, trade & callings and on offices and appointments for the year

Name and address of the party	Nature of profession trade or calling followed or office or appointment held.	MONTHLY INCOME		Remarks
		Included in the last return	During the current year	

D C Subbarayappa
For Secretary to Govt, Revenue Department

Chikmagalur

5121

1921-22

From

The Deputy Commissioner,

Kadur District

To

The Secretary to the Government of

His Highness the Maharaja of Mysore,

Department,

BANGALORE

Dated

Despatched } 3rd August 1921

Received

General No OC 492

No 2021

Enclosure No 4

GEN & NEW SEC.

5 AUG 1921

SUBJECT

for Government's Submission, a Copy of draft bye-laws in duplicate, together with the letters in original noted in connection with the taxes on professions, trades and callings

Office of the Deputy Commissioner,
Kadur District
Chikmagalur, Dated 3rd August 1921

From

K. Mylar Rao, Esq., B.A., B.L.,
DEPUTY COMMISSIONER,
KADUR DISTRICT

D 824
L 5-8-21

To

Mil 56-20-108

B. Ramaswamiaya, Esq., B.A., B.L.,
SECRETARY TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE,
REVENUE *Department*,
BANGALORE

SIR,

With reference to the correspondence ending with your letter No. R. 13102/M1 56-20-89 dated the 21st May 1921- calling forthe early submission of the bye-laws under - Section 48 J of the Municipal Regulation for the enforcement of supply of information regarding liability to the taxes on professions, trade and callings, I have the honor to submit herewith a copy of the draft bye-laws, in duplicate, together with the notice in original calling for suggestions or objections thereon. A copy of the Resolution of the Municipal Council dated the 30th June 1921 passing the aforesaid bye-laws is herein enclosed. As the proposed bye-law No. 5 is the same as Rule 3 of the draft rules, and is out of place, it may be omitted from the bye-laws and bye-law No 6 marked as No 5 I request that Government may be pleased to accord sanction to the bye-laws now submitted and to approve of the rules for the levy of taxes on professions etc , submitted to Government with this office letter No. O.C 492 of 20-21 dated the 28th April 1921

I have the honor to be,
Sir,
Your most obedient servant,

K Mylar Rao
Deputy Commissioner,
Kadur District

DBAK.

Proceedings of the meeting of the Chikmagalur town Municipal Council convened on Thursday the 30th June 1921.

C. Vasudeva Rao, Esquire,
President,

31

Ex-officio members
Present:-

2. Mr.K.R. Venkatasubba Rao, Executive Engineer
3. " P. Fernandes, District Health officer.

Absent

4. " K. Subba Rao, Treasury Assistant Commissioner

NON-OFFICIAL MEMBERS

Present:-

5.Mr. B. Kesavayya, Vice President
6." Gopalakrishna Naik.
7." H.S. Narayaiengar.
8." H. Venkoba Rao.
9." B.N. Hanumantappa.
10." N. Nanjundayya.
11." U.S. Shiva Rao.
12." C.P. Basavegowda.
13." M. Nagappa Setty.
14." K. Narasimha Setty.
15."

Absent:-

15.Mr. C. Ramachandra V. Rao
16." C. Syed Peer
17." C. Kizerkhan
18." M. Abdul Aziz
19." A.M. Staggs.
20." C.V. Basavegowda.

SUBJECTS

X X X X X X X X X X X X X X X X X X X

XIII. R E A D.-

Bye-laws framed for the enforcement of the supply of information re the profession and other taxes proposed to be levied in this municipality.

RESOLUTION

Resolved that the bye-laws be passed.

X X X X X X X X X X X X X X X X X X X

Sd. C Vasudeva Rao,

President

COPY

President, ML. Council
Chikmagalur.

CHICKMAGALUR TOWN MUNICIPALITY

Notice, dated 30th June 1920

Notice is hereby given to the inhabitants of the Municipality of the Chikmagalur Town that the Municipal Council, Chikmagalur, desires to impose the tax defined in the Rules appended in lieu of the existing shop and Oil-mill taxes

Any inhabitant of this Municipality objecting to the proposed tax may, within one month from the date of this notice, send his objections in writing to the President, Town Municipal Council, Chikmagalur

Rules for the assessment of a tax on professions, trades and callings and on offices and appointments —

Draft Rules framed under Section 46 (1) of the Mysore Municipal Regulation for the assessment of a tax on professions, trades and callings and on offices and appointments —

1 In the rules the word "Person shall include a firm, company or association

2 Every person, who within the Chikmagalur Town exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rate specified in the said schedule as payable by persons of the class in which such person is placed

3 Persons whose monthly income or profits are less than Rs 30 per mensem are exempt from the tax

4 No person shall be liable to tax under these rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or appointment for a period of less than *sixty days* within the town

5 The tax leviable under these rules from a firm, company, or association or undivided Hindu family may be levied from any member of that firm, company or association or family

6 When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources

7 On the requisition of the Municipal Council or of such person or persons as may be authorized by them from time to time in this behalf, every person exercising any profession, art, trade or calling or holding any office or appointment shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature, in writing, in the form appended to these rules showing his income or profits for the required year or years

8 The Municipal Council or such person or persons authorized by them in this behalf, may in like manner require,

(1) the owner or occupier of any building or land within the Town Municipal limits to furnish within a specified time, a list, in writing, containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person

(2) any employer, or the head or Secretary of any public or private office or of a firm or company,

(*a*) to furnish within a specified time, a list in writing of the names of all persons in his employ, or in the employ of such office, firm or company, with a statement of the salary or income of each of the same,

(*b*) to furnish the above particulars in regard to any incorporated company of which such employer, head, or Secretary, as the case may be, is the agent.

9 On or before 1st January and 1st July every year, an assessment list in the form appended shall be prepared The procedure laid down in Sections 63 to 66 of the Municipal Regulations regarding assessment of a rate on buildings or lands shall apply *Mutatis Mutandis* in respect of assessment of this tax This list will be subject to revision half yearly or yearly as may be decided by the Council

10 Notwithstanding any thing in these rules, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the Town Municipal limits, who has not been required to furnish a return under Rule VII shall within thirty days of so commencing give information of the fact to the President, Town Municipal Council

11 Every person liable to the tax, who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of business, shall, within *thirty days* of such change, give intimation thereof to the President of the Town Municipal Council

12 The tax shall be payable half-yearly in each year in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation

13 (i) Any person who has paid the tax for a whole half-year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade or calling or office or appointment, has been given to the President of the Municipal Council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice

(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him

14 Failure to furnish the information or furnishing information which is untrue required by Rules VII, VIII, X and XI shall be punishable with fine which may extend to Rs 50

SCHEDULE III

(Section 59, Clause X) Tax on Arts, Professions, Trades and Callings

Class I

Every person holding any office or appointed, public or private, or employment in any capacity, whose pay, salary or pension amounts to Rs 2,000 a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to Rs 2,000 a month or upwards —

	Yearly
(i) Carrying on business as a Company (ii) Abkari Renters, Wholesale and Retail Traders and Manufacturers of every kind, Contractors, Shipowners, Boatowners, Auctioneers and Commission Agents, (iii) Bankers, Money-lenders, Money changers and Pawn brokers, (iv) Editors and Proprietors of Newspapers (v) Dubashes, Under-writers, Brokers and Dealers in Securities, Shares or Bill of Exchange (vi) Practising Barristers, Advocates, High Court Vakils, Solicitors, Attorneys Pleaders and Law Agents (vii) Practising Medical Practitioners of all kinds including Hakims and Vaidyas, (viii) Dentists and Veterinary Surgeon, (ix) Architects and Civil Engineers (x) Owners and Farmers of Markets and Toll-farmers, (xi) Keepers of Hotels, Lodging houses, Boarding houses or Billiard saloons (xii) Builders and Surveyors, (xiii) Owners of Mills, Warehouses, Printing Presses, Oil-Presses, Cotton-Presses and other Presses and factories of all kinds (xiv) Professional Artists, Photographers, Actors, Owners or Managers of Circus or Theatrical Companies, Musicians and Dancers (xv) Dealers in animals or vehicles, and Owners or Keepers of livery stables or hackney carriages, (xvi) Artizans	Rs 100

Class II

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount, to Rs 1,500 a month	Rs 75

Class III

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs 1,000 a month or upwards	Rs 50

Class IV

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs 500 a month or upwards	Rs 25

Class V

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs 300 a month or upwards	Rs 12

	Yearly
CLASS VI	
Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 200 a month or upwards	Rs 8
CLASS VII	
Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs 100 a month or upwards	Rs 4
CLASS VIII	
Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount, to Rs 50 a month or upwards	Rs 2
CLASS IX	
Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs 30 a month or upwards	Re 1

Note —The above classification is subject to the following provisions, namely

Proviso 1 —No owner of a Cotton press shall be placed in any class below Class IV

Proviso 2 —No wholesale Trader, Ship owner, Banker, Dubash Barrister, Advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill owner or Factory owner shall be placed in any class below Class V

Proviso 3 —No Abkari Renter (other than a mere liquor shop keeper), Editor or Proprietor of a newspaper, Under-writer, Broker or other Dealer in Securities, Shares or Bills of Exchange, and no First Grade Pleader, Medical Practitioner (other than a Hakim or Vaidyan), Dentist or Veterinary Surgeon shall be placed in any class below Class VI

Proviso 4 —No Boat owneer, Auctioner, Money lender, Second Grade Pleader, Vakil, Law Agent, Owner or Farmer of a Market, Toll farmer, Keeper of a hotel, Lodging house, Boarding house or Billiard saloon, and no Builder, Surveyor or Owner of a Warehouse or Press (other than a Cotton press or Oil-press) shall be placed in any class below Class VII

CHIKMAGALUR TOWN MUNICIPALITY

True return furnished by
as to his liability to Profession tax for the year

Name and address of party	Nature of profession art, trade or calling followed or office, or appointment held	Date from which profession etc is followed	Monthly income		Remarks
			Included in the last return	During the current year	
1	2	3	4	5	6

Signature of the party

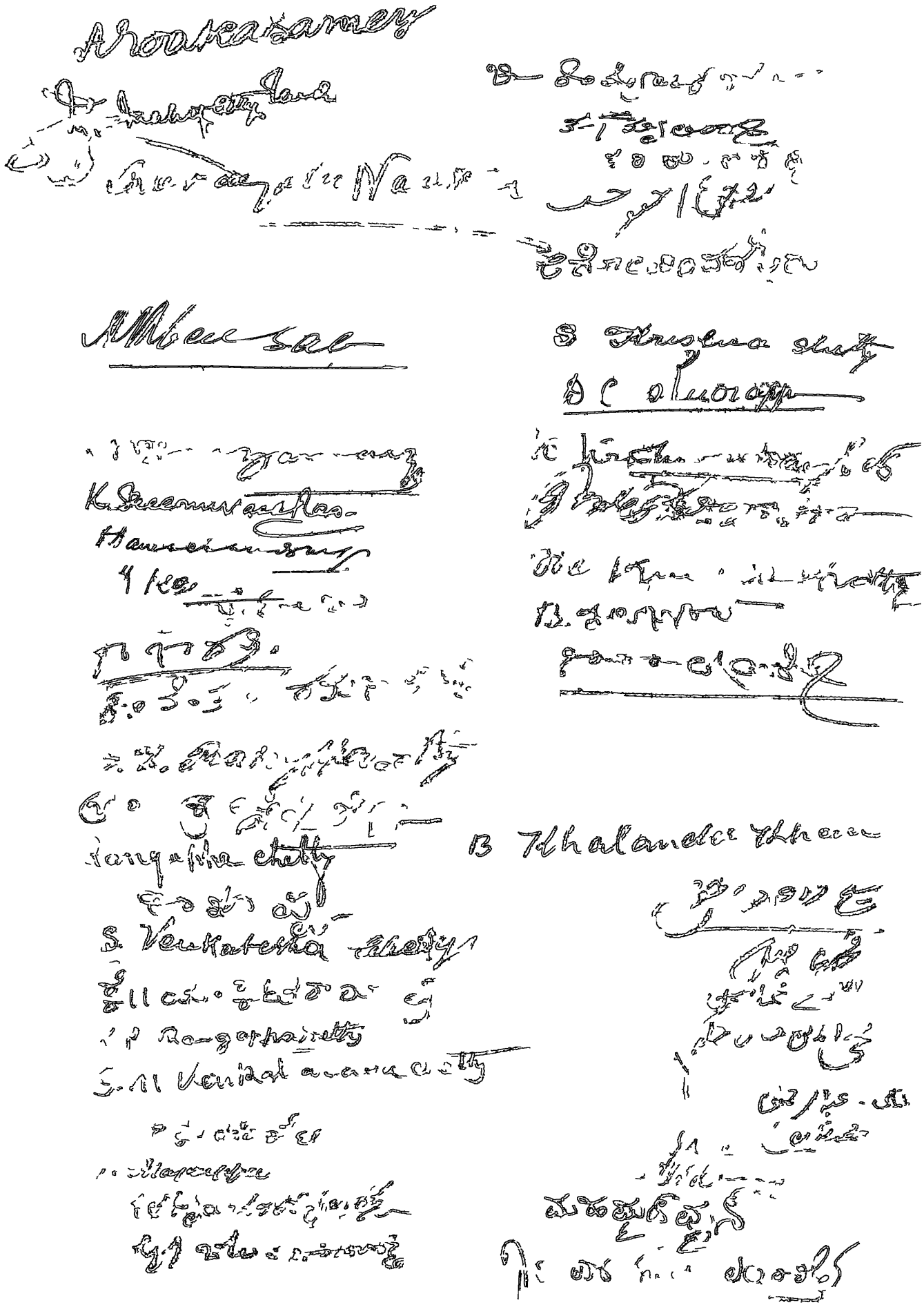
Date

PROFESSION TAX ASSESSMENT LIST

Division No

Serial No	Name of party	Assessment number in previous year		Occupation	Address	Monthly or annual income or other basis of assessment	New assessment			Remarks
		Number	Amount				Class	Amount	Number	
1	2	3	4	5	6	7	8	9	10	11
			Rs. a. p.			Rs. a. p.		Rs. a. p.		

C VASUDEVA RAO,
President



Office of the Deputy Commissioner,
Kadur District

Chikmagalur, Dated 6th December 1921

From

K. MYLAR RAO, Esq., B.A., B.L.,
DEPUTY COMMISSIONER,
KADUR DISTRICT

L 32274
EBRANCH

Ml
56-20
113

To

D. SRINIVASA IYENGAR, Esq., B.A.,
SECRETARY TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE,
Revenue DEPARTMENT,
BANGALORE

SIR,

With reference to Government Order No L 3028-9/Ml. 56-20-112 dated the 23rd November 1921, approving of the bye-laws framed by the Chikmagalur Municipal Council, under section 48(j) of the Municipal Regulation, regarding the assessment of a tax on professions, trades, etc., I have the honour to request that approval of Government may kindly be obtained to the draft rules framed by the Municipal Council, under section 46(i) of the Municipal Regulation for the levy of the said taxes and submitted with this office letter No.O C.492 of 20-21 dated the 28th April 1921

I have the honour to be,

Sir,

Your most obedient servant,

K Mylar Rao

Deputy Commissioner,
Kadur District.

D.S.R.

27385

ml 56-21

1921-22

From

The Deputy Commissioner,
Kadur District.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department,
BANGALORE

Dated
Despatched 7th December 1921

Received
GEN & REV SEC
8 - DEC 1921

General No 6C 492
No 20-21

Enclosure No .....

SUBJECT

Requests that — approval of Government may be obtained to the draft rules framed by the Municipal Council, Chikmagalur — under Sec 46 (1) the Municipal Regulation for the levy of tax on professions trades etc

GRS VI 71]

SUBJECT

Diary No of letter replied to 3274

General and Revenue Secretariat

(RL)

, the 191

Date of issue..... 4 / 1922

Signed by. Mr. D.C. Subbarayappa

Section RL

File No 56 - 20

Serial No 1141

Proceedings of the Government of
His Highness the Maharaja of Mysore

Read — Correspondence with letter No. OE 492/20-4 dt 8th Dec 1921 from the Dep Commr, Kadur Dist, submitting for approval a set of draft Rules framed by the Chikmagalur Local Council under Section 4 b(i) of the Mysore Local Regn for the assessment of a tax on professions, trades, callings &c.

y this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette English part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada part ?

Order Thereon — Nov

Dated 4.1.1922

Memo No L 3832 dated

The draft-rules are approved. A copy of the approved rules as approved by the Government for being printed both in English and Marathi and a dozen copies each in English and Marathi of the Rules for record

Secretary to

The Government Printing Office

Bombay

List of enclosures 2

19.1.22

Copied by

Examined by

CHIKMAGALUR TOWN MUNICIPALITY

RULES FOR THE ASSESSMENT OF A TAX ON PROFESSIONS, TRADES AND CALLINGS AND ON OFFICES AND APPOINTMENTS:-

Rules framed under section 46(i) of the Mysore Municipal Regulation for the assessment of a tax on professions, trades and callings and on offices and appointments:-

1. In the rules the word " PERSON " shall include a firm, company or association.

2. Every person, who within the Chikmagalur town exercises any profession art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rate specified in the said schedule as payable by persons of the class in which such person is placed.

3. The tax shall be payable half-yearly in each year in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII of ~~the Municipal Regulation~~ and the Bye-laws framed under Section 46 (1) (j) of the Municipal Regulation.

4. No person shall be liable to tax under these rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or appointment for a period of less than sixty days within the town

5. The tax leviable under these rules from a firm, company or association or undivided Hindu Family may be levied from any member of that firm, company or association or family.

6. When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources.

7. On or before 1st January and 1st July every year, an assessment list in the form appended shall be prepared. The procedure laid down in sections 63 to 66 of the Municipal Regulation regarding assessment of a rate on buildings or lands shall apply MUTATIS MUTANDIS in respect of assessment of this tax. This list will be subject to revision half yearly or yearly as may be decided by the council.

8. (i) Any person who has paid the tax for a whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade or calling or office or appointment, has been given to the President of the Municipal Council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him.

For schedule Vide printed copy attached.

By order

Chairman

CHIKMAGALUR TOWN MUNICIPALITY

RULES FOR THE ASSESSMENT OF A TAX ON PROFESSIONS, TRADES AND CALLINGS AND ON OFFICES AND APPOINTMENTS.-

Rules framed under section 46(i) of the Mysore Municipal Regulation for the assessment of a tax on professions, trades and callings and on offices and appointments:-

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2. Every person, who within the Chikmagalur town excercises any profession art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rate specified in the said schedule as payable by persons of the class in which such person is placed.

3. The tax shall be payable half-yearly in each year in advance in July and January in every year and shall be collected in accordance with the Precedure laid down in Chapter VII of the Municipal Regulation.

4. No person shall be liable to tax under these rules in respect of any half year in which he has excercised a profession, art, trade or calling or held an office or appointment for a period of less than sixty days within the town.

5. The tax leviable under these rules from a firm, company or association or undivided Hindu Family may be levied from any member of that firm, company or association or family.

6. When a person excercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources.

7. On or before 1st January and 1st July every year, an assessment list in the form appended shall be prepared. The proceedure laid down in sections 63 to 66 of the Municipal Regulation regarding assessment of a rate on buildings or lands shall apply MUTATIS MUTANDIS in respect of assessment of this tax. This list will be subject to revision half yearly or yearly as may be decided by the council.

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(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him.

For schedule Vide printed copy attached.

SCHEDULE

(Section 59, Clause X) Tax on Arts, Professions, Trades and Callings

Class I

Every person holding any office or appointed, public or private, or employment in any capacity, whose pay, salary or pension amounts to Rs 2,000 a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to Rs 2,000 a month or upwards —

	Yearly
(i) Carrying on business as a Company (ii) Abkari Renters, Wholesale and Retail Traders and Manufacturers of every kind, Contractors, Shipowners, Boatowners, Auctioneers and Commission Agents, (iii) Bankers, Money-lenders, Money-changers and Pawn brokers, (iv) Editors and Proprietors of Newspapers, (v) Dubashes, Under-writers, Brokers and Dealers in Securities, Shares or Bill of Exchange (vi) Practising Barristers, Advocates, High Court Vakils, Solicitors, Attorneys Pleaders and Law Agents (vii) Practising Medical Practitioners of all kinds including Hakims and Vaidyas (viii) Dentists and Veterinary Surgeon, (ix) Architects and Civil Engineers (x) Owners and Farmers of Markets and Toll-farmers, (xi) Keepers of Hotels, Lodging houses, Boarding houses or Billiard saloons (xii) Builders and Surveyors, (xiii) Owners of Mills, Warehouses, Printing Presses, Oil-Presses, Cotton-Presses and other Presses and factories of all kinds (xiv) Professional Artists, Photographers, Actors, Owners or Managers of Circus or Theatrical Companies, Musicians and Dancers (xv) Dealers in animals or vehicles and Owners or Keepers of livery stables or hackney carriages (xvi) Artizans	Rs 100

Class II

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount, to Rs 1,500 a month — Rs 75

Class III

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount, to Rs 1,000 a month or upwards — Rs 50

Class IV

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated

For schedule vide printed copy attached

sessment of a tax on professions, trades and callings and on offices and appointments —

1 In the rules the word "Person" shall include a firm, company or association

2 Every person, who within the Chikmagalur Town exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rate specified in the said schedule as payable by persons of the class in which such person is placed

3 Persons whose monthly income or profits are less than Rs 30 per mensem are exempt from the tax

4 No person shall be liable to tax under these rules in respect of any half-year in which he has exercised a profession, art, trade or calling or held an office or appointment for a period of less than *sixty days* within the town

5 The tax leviable under these rules from a firm, company, or association or undivided Hindu family may be levied from any member of that firm, company or association or family.

6 When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources

7 On the requisition of the Municipal Council or of such person or persons as may be authorized by them from time to time in this behalf, every person exercising any profession, art, trade or calling or holding any office or appointment shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature, in writing, in the form appended to these rules showing his income or profits for the required year or years

8 The Municipal Council or such person or persons authorized by them in this behalf, may in like manner require,

(1) the owner or occupier of any building or land within the Town Municipal limits to furnish within a specified time, a list, in writing, containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person

(2) any employer, or the head or Secretary of any public or private office or of a firm or company,

(*a*) to furnish within a specified time, a list in writing of the names of all persons in his employ, or in the employ of such office, firm or company, with a statement of the salary or income of each of the same,

(*b*) to furnish the above particulars in regard to any incorporated company of which such employer, head, or Secretary, as the case may be, is the agent

9 On or before 1st January and 1st July every year, an assessment list in the form appended shall be prepared The procedure laid down in Sections 63 to 66 of the Municipal Regulations regarding assessment of a rate on buildings or lands shall apply *Mutatis Mutandis* in respect of assessment of this tax This list will be subject to revision half yearly or yearly as may be decided by the Council

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11 Every person liable to the tax, who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of business, shall, within *thirty days* of such change, give intimation thereof to the President of the Town Municipal Council

CHIKMAGALUR TOWN MUNICIPALITY

RULES FOR THE ASSESSMENT OF A TAX ON PROFESSIONS, TRADES AND CALLINGS AND ON OFFICES AND APPOINTMENTS –

Rules framed under section 46 ( ) of the Mysore Municipal Regulation for the assessment of a tax on professions, trades and callings and on offices and appointments —

1 In the rules, the word "person" shall include a firm, company or association

2 Every person, who within the CHIKMAGALUR town exercises any profession art, to trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rate specified in the said schedule as payable by persons of the class in which such person is placed

3 The tax shall be payable half yearly in each year in advance in July and January in every year, and shall be collected in accordance with the procedure laid down in chapter VII and the bye laws framed under section 48 (j) of the Municipal Regulation

4 No person shall be liable to tax under these rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or appointment for a period of less than sixty days within the town

5 The tax leviable under the rules from a firm, company or association or undivided Hindu Family may be levied from any member of that firm company or association or family

6 When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names the tax shall be calculated on his total annual income or profits from all such sources

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(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him

For schedule vide printed copy attached

SCHEDULE III

(Section 59, Clause X) Tax on Arts, Professions, Trades and Callings

Class I

Every person holding any office or appointed, public or private, or employment in any capacity, whose pay, salary or pension amounts to Rs 2,000 a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to Rs 2,000 a month or upwards —

	Yearly
(i) Carrying on business as a Company (ii) Abkari Renters, Wholesale and Retail Traders and Manufactures of every kind Contractors, Shipowners, Boatowners, Auctioneers and Commission Agents; (iii) Bankers, Money-lenders, Money changers and Pawn brokers, (iv) Editors, and Proprietors of Newspapers; (v) Dubashes, Under-writers, Brokers, and Dealers in Securities, Shares or Bill of Exchange; (vi) Practising Barristers, Advocates, High Court Vakils, Solicitors, Attorneys, Pleaders and Law Agents; (vii) Practising Medical Practitioners of all kinds including Hakims and Vaidyas, (viii) Dentists and Veterinary Surgeon, (ix) Architects and Civil Engineers; (x) Owners and Farmers of Markets and Toll-farmers, (xi) Keepers of Hotels, Lodging-houses, Boarding houses or Billiard saloons (xii) Builders and Surveyors, (xiii) Owners of Mills, Warehouses, Printing Presses, Oil-Cotton- & other Presses & factories of all kinds, (xiv) Professional Artists, Photographers, Actors, Owners or Managers of Circus or Theatrical companies, Musicians and Dancers, (xv) Dealers in animals or vehicles, and Owners or Keepers of livery stables or hackney carriages, (xvi) Artizans	Rs. 100

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Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs 1,500 a month — Rs 75

Class III

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount, to Rs 1,000 a month or upwards — Rs 50

Class IV

Every person described in Class I, whose pay, salary or whose income is estimated to amount, to upwards — Rs 25

Class V

Every person described in Class I whose pay, salary or pension amounts or whose income is estimated to amount, to Rs 300 a month or upwards — Rs 12

Class VI	**Yearly**
Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount, to Rs 200 a month or upwards	**Rs 8**
Class VII	
Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount, to Rs, 100 a month or upwards	**Rs 4**
Class VIII	
Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount Rs 50 a month or upwards	**Rs 2**
Class IX	
Every person described in Class I whose pay, salary or pension amounts or whose income is estimated to amount to Rs 30 a month or upwards	**Re 1**

Note — The above classification is subject to the following provisions, namely

Proviso 1 – No owner of a Cotton-press shall be placed in any class below Class IV

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Proviso 3 — No Abkari Renter *(other than a mere liquor shop keeper)*, Editor or Proprietor of a newspaper, Under writer, Broker or other Dealer in Securities, Shares or Bills of Exchange, and no First Grade Pleader, Medical Practitioner *(other than a Hakim or Vaidyan)*, Dentist or Veterinary Surgeon shall be placed in any class below Class VI

Proviso 4 - No Boat-owner, Auctioner Money-lender, Second Grade Pleader, Vakil, Law Agent, Owner or Farmer of a Market, Toller-farmer, Keeper of a hotel Lodging-house, Boarding house or Billiard saloon, and no Builder, Surveyor or Owner of a Wharehouse or Press *(other than a Cotton press or Oil press)* shall be placed in any class below Class VII

Date

PROFESSION TAX ASSESSMENT LIST

Division No

Serial No	Name of party	Assessment number in previous year			Occupation address		Monthly or annual income or otherbasis of assmnt			New assessment			Remarks
		Number	Amount							Class	Amount	No	
1	2	3	4		5	6	7			8	9	10	11
			Rs	a p			Rs	a	p		Rs	a p	

By order,

D C Subbarayappa

For Revenue Secretary to Government

S.D Press Chikmagalur